



## North Carolina State Board of Certified Public Accountant Examiners

### NOTICE OF APPARENT VIOLATION AND AGREEMENT TO CEASE AND DESIST

Notice is hereby given that the North Carolina State Board of Certified Public Accountant Examiners has taken the following action against **DONALD DEAN SUTTLES** for violation of the North Carolina Accountancy Law (North Carolina General Statute 93).

The information contained in this notification is derived from the official records of the Board and is being provided to the media and other interested persons and organizations in the public interest. The Board has authorized its use for the purpose of issuing news releases and/or other notifications to the public.

An independent agency of the State of North Carolina, the Board is responsible for the examination, licensure, and regulation of CPAs. It is not affiliated with the North Carolina Association of Certified Public Accountants (NCACPA), a voluntary professional organization, or its local chapters.

**NAME:** Donald Dean Suttles

**ADDRESS:** 501 Edwards St., Rutherfordton, NC 28139

**VIOLATION(S):** Unauthorized use of CPA title

**ACCEPTED BY THE BOARD:** 01/26/2015

**DATE NOTIFICATION ISSUED:** 02/17/2015

**BY:** *Robert N. Brooks*  
Robert N. Brooks, Executive Director

#### DISTRIBUTION:

American Institute of CPAs (AICPA)	National Society of Accountants
Better Business Bureau of the Southern Piedmont	NC Association of CPAs (NCACPA)
<i>Daily Courier</i>	NC Department of Revenue
Internal Revenue Service, NC	NC Society of Accountants (NCSA)
Internal Revenue Service, US	Rutherfordton Chamber of Commerce

**THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS**

IN THE MATTER OF:  
Donald Dean Suttles  
Respondent File # C2014395

NOTICE OF APPARENT VIOLATION &  
AGREEMENT TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Donald Dean Suttles (hereinafter "Respondent Suttles") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Suttles, in May of 2000, was granted "inactive" status for his North Carolina CPA license. Per that application, he agreed "I certify under oath that I will not identify myself as a CPA to any person in any manner ... as long as I remain on inactive status."

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CPA EXAMINERS

WHEREAS, Respondent Suttles, while on inactive status, identified himself to be a CPA in the State of North Carolina in her Preparer Tax Identification Number registration with the Internal Revenue Service ("IRS"), thereby indicating that he prepared tax returns as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. § 93-3 and § 93-6.

THEREFORE, Respondent Suttles and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Suttles shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

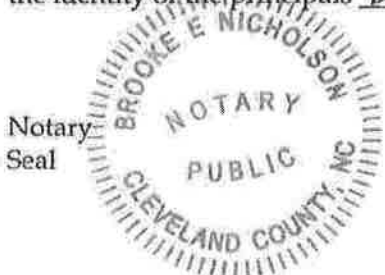
North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: 12/15/14  
Robert N. Brooks  
Executive Director

In lieu of civil proceedings authorized by N. C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Agreement.

Consented to:  
BY: Donald Dean Suttles DATE: 1-5-2015  
Donald Dean Suttles  
N.C. State Rutherford County

Sworn to (or affirmed) and subscribed before me this day by Donald Dean Suttles.  
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a TN Driver's License] [a credible witness has sworn to the identity of the principals Donald Dean Suttles].



Brooke E. Nicholson  
Notary Public Signature  
Brooke E. Nicholson  
Notary Public Printed Name  
1-5-15  
Date

10-24-15  
My Commission Expires

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